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Passing years
What is more thoughtful as the years come and go than to fittingly remember our dear ones who have passed on?

In Memoriam
Notices in The New York Herald offer mute testimony of the thoughtfulness of those still here. These notices may be telephoned during the day to

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THE NEW YORK HERALD

HARDING MAY ASK
U. S. SALES BOARD

\$3,000,000,000 in Surplus
Goods Held by Three
Departments.

PINS TO OCEAN LINERS

Shipping Board, War and
Navy Department Supplies
to Be Disposed Of.

OPPOSITION DISCOUNTED

Existing Sales Organizations
Fighting Attempt to Dis-
place Them.

Special Despatch to THE NEW YORK HERALD.
New York Herald Bureau.
Washington, D. C., April 26.

Within a few weeks President Harding is expected to ask Congress to create a special commission to dispose of the vast quantities of left over war materials in the possession of the War and Navy departments and the Shipping Board.

The value of the material, which includes almost everything from a pin to an ocean liner, has been estimated as high as \$3,000,000,000. It is not likely that figure is accurate, but nobody knows exactly how much there is of the material or what it is worth.

That muddle the proposed commission will have to straighten out. The books of the War and Navy departments and the Shipping Board at present show on their face surplus materials valued at about half a billion dollars, but it is no secret that many articles are being held in great quantities, especially by the War Department, which might be sold. Three or four times the amount disclosed on the books might be a more accurate figure.

Every taxpayer in the country is interested in the disposal of that material, not only because much of it, as for instance army food and clothing supplies, may be put on the market at reduced prices, but because of the reduction in taxes that would be possible if the Government received a fair return in dollars.

Since the armistice the Government has sold nearly \$2,000,000,000 worth of surplus war stock. It is estimated there was an average loss of 35 or 40 cents on the dollar. The sales have resulted in price cutting scandals from the beginning and there is evidence that they have not ceased with the new Administration. That is one of the evils President Harding and his Cabinet want to check.

The proposed commission would determine what should be sold, the method of putting it on the market, finding buyers and fixing the prices.

The Cabinet is understood to be in favor of the creation of the liquidation commission, but certain subordinate officials of the departments, especially some of the men now engaged in the sales work, want to keep the management in their hands.

The War Department confesses that it does not know what it has in the way of left over war materials. Some of it is virtually lost and may turn up in some forgotten warehouse years after it has become worthless to the Government or anybody else, unless a thorough investigation is made.

The President is considering the matter and during the last week has had several conferences with his Cabinet. In particular, he has taken it up with Secretary Weeks and with Secretary Denby.

As the War Department was the greatest buyer of material in the war, so the army has become the greatest seller. Since the armistice it alone has

ANGEL OF THE EAST SIDE
TO RETIRE AFTER 26 YEARS

Miss Jessie A. Stowers Seeks Rest From Continuous
Service in Gouverneur Hospital—Noted for
Kindness to Suffering Poor.

Miss Jessie A. Stowers, "The Angel of the East Side," will quit her post as assistant superintendent of Gouverneur Hospital June 1. If her application for retirement is acted on favorably by the Board of Aldermen, and thereby end twenty-six years of service in this one city institution.

No other woman in the city hospitals has this number of years of service to her credit, so far as Miss Stowers knows, and she would not dream of abandoning the work she loves if it were not for a weak heart. She expects to go first to her home in Washington, St. Lawrence county, and then make her first trip to California, where she has relatives.

Only three women in the hospital service wear the official style of nurse's cap which Miss Stowers had on yesterday. A newer fashion was introduced some time ago, but she has clung to the bit of pleated orandy, which is much higher than most of the nurse's caps seen now.

"The Angel of the East Side," as

disposed of \$1,445,975.000 at a total average loss of 48 per cent. Its lack of method and selling ability is shown in the fact that while the Navy Department had made a \$3,000,000 profit on \$100,000,000 worth of surplus sold during the good buyers' market that continued until last August, the army had gone along steadily declaring losses that rose from 5 per cent. to their present depreciation. The army now holds by far the great proportion of surplus surplus material, totalling, according to its own books, twice as much as the navy and Shipping Board. Yet the army is fighting hardest to continue selling as a commercial organization on its own hook.

A rough estimate of the property that should be sold places the total value at between \$1,500,000,000 and \$2,000,000,000. That is not the official estimate and does not agree with the estimates shown by the books of these three organizations. The army has only \$137,000,000 worth of property now on hand actually declared surplus, according to its books, but for that matter has only \$192,000,000 worth on hand November 30 last, according to those same books, since which time it has disposed of nearly \$200,000,000 worth of goods.

As the army finds it does not need supplies being held in reserve, it declares them surplus, and they are added to the surplus property list almost as fast as the material already on the list is sold. During the next few months army officers believe there will be approximately another \$250,000,000 or \$300,000,000 worth of surplus added. Some say it will be the last property the supply division will mark off as surplus, while others insist there will be close to \$1,000,000,000 declared surplus within the next twelve or thirteen months.

A similar condition obtains in the Shipping Board. It has a declared surplus of about \$146,000,000. But there is believed to be from \$200,000,000 to \$400,000,000 worth of Shipping Board material that should be considered as surplus and that ought to be sold before it becomes actually useless.

The navy seems to be the only selling organization that knows much about its own business. The navy has yet to be sold about \$25,000,000 worth of property, and its selling organization has made an unofficial survey of all yards and stations that would indicate there is possibility as much more to be declared surplus.

The principal trouble with the army has been that it took it so long to find out what it had to sell that it lost its market. One of the advantages of a liquidation commission is that it will be able to go to the several Government departments and tell them to get busy and find out how much they have to sell. It can go to the supply division of the army and tell it to find out once and for all how much of its after the war reserve stock it is going to require for a permanent reserve. Then it can say, "declare the remainder surplus now, so we can sell it when the proper market comes, instead of declaring it surplus when you get good and ready and possibly missing the market."

The truth about the army is that

some of its reserve is much like old leather flaps. They do not know what to keep and what to throw away. An isolated instance of this is the surplus stock of yards upon yards of cartridge cloth that is being kept. The original intention was that the material from sale was a good move and was done to prevent some retailers from indulging in the most exaggerated case of profiteering ever witnessed in Government property.

Cartridge cloth is a special silk used for carrying powder charges. About a year ago a fashion of using it for dress and suit materials was started, and even members of the Cabinet wore suits made of it. It went well and the Government got ninety cents a yard for it. Then one retailer was found selling great quantities of it at \$6 a yard and it was withdrawn from sale.

Since then it has been split up among the army and navy and gummed down for preservation, but it is said to be fast deteriorating. Its present market value is probably ten cents a yard, but it would be better to sell it than to have it wasted by decomposing. Yet it is being kept as a reserve stock by both army and navy.

A similar manner millions of dollars' worth of other material is being kept in warehouses that it is said will never again be used, even in case of war. It is even said that the location of some of the warehouses has been lost. As appropriations are cut by Congress and warehouse employees have to be laid off, the actual standing army reduced, and even the figures of the hypothetical reserve army revised, and as the army comes more and more to realize what it really needs, it is expected more and more army surplus will be thrown on the market.

NEW TRIAL IS REFUSED
MRS. EMMA C. BERGDOLL

PHILADELPHIA, April 26.—New trials were refused to-day to Mrs. Emma C. Bergdoll, Charles Braun, her son; James E. Romig, Harry S. Schuh and Albert S. Mitchell, who were found guilty last September of a conspiracy to assist G. C. Bergdoll and Erwin Bergdoll to desert from the United States Army in time of war.

The decision was announced by Judge Dickinson of the United States District Court. Sentence will be imposed on the five defendants by Judge Dickinson.

Judge Dickinson's opinion declared while actual count shows the brothers received nine days' notice instead of ten, as the selective service law provided, the fact that the draft board made a miscount does not vitiate the induction, and as a matter of fact the brothers became soldiers after ten days' notice whether the draft boards made a mistake or not.

SENATE PASSES BILL
CREATING BUDGET

Director and Assistants to Be
Appointed by President,
Approved by Senate.

Special Despatch to THE NEW YORK HERALD.
New York Herald Bureau.
Washington, D. C., April 26.

Legislation creating a budget system for controlling Government finances, a reform which was approved in the last Congress and vetoed by President Wilson, was reenacted unanimously in the Senate to-day without a record vote. The bill, introduced by Senator McCormick (Ill.), has the approval of President Harding and Secretary of the Treasury Mellon. A similar measure introduced in the House by Chairman Good (Ia.) of the Appropriations Committee, it is said, will be approved by the House soon.

The bill creates a Bureau of the Budget in the Treasury Department headed by a director to be appointed by the President and confirmed by the Senate at a salary of \$10,000 a year, with an assistant director at \$7,500.

The office of Comptroller General of the United States is also created, with an assistant, at salaries of \$10,000 and \$7,500, respectively. These two agencies are to have charge of the new system, which it is believed will result in great savings to the Government and put the national fiscal system on a business basis. Provision is made for the necessary corps of assistants and employees.

An amendment to reduce the salary of the Assistant Director of the Budget from \$9,000 a year, as originally proposed, to \$7,500 was offered to-day by Senator Harrison (Miss.), Democrat, and accepted by Senator McCormick. The Senate rejected other amendments proposed by Senator Harrison, which he said were offered "in the interest of economy," which would have cut salaries of some minor officials and have reduced the total expense \$4,000 a year.

Charges were made by Senator Kline (Utah) during the debate that Cabinet officials now are exceeding their authority in expenditures authorized in former appropriations by Congress. That charge followed a statement by Senator Smoot (Utah) that there would be deficiencies by July 1 totalling \$500,000,000, and that the present deficiency amounts to nearly \$300,000,000. Senator Smoot's assertion was made in connection with a plea for the necessity of a budget system.

BILL GIVES PRESIDENT
CONTROL OVER CABLES

Plan Is to Stimulate Business
Relations.

Special Despatch to THE NEW YORK HERALD.
New York Herald Bureau.
Washington, D. C., April 26.

Complete control over the landing or operation of submarine cables is vested in the President in legislation unanimously approved by the Senate to-day without a roll call. It is designed to enable the President to stimulate development of cable communication between the United States and other countries, particularly South America, as a means of improving commercial and political relations.

In his explanation of the bill Senator Kellogg (Minn.), Republican, its author, said the controversy between the State Department and the Western Union Telegraph Company over the unauthorized landing of a cable at Miami last year disclosed need for further legislation, which he insisted ought to enlarge the power of the President over cables. The legislation, Senator Kellogg said, would be the means of improving cable communication.

"There is a great dearth of American news," he continued, "in South America, in Japan and in China. The testimony shows the most pressing need for cable and radio communication with all parts of the world."

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